

EXHIBIT B

Ballard Spahr
LLP

TAX IDENTIFICATION NO: 23-0382195

919 North Market Street, 11th Floor
Wilmington, DE 19801-3034
Tel 302.252.4465
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Paul E. Harner
1675 Broadway
New York, NY 10019

August 24, 2021
Invoice No. 20210806228

Client: Sears Fee Examiner (071820.03)
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through July 31, 2021

INVOICE SUMMARY

| | |
|-----------------------------|--------------------|
| Professional Fees | \$46,555.00 |
| Total Invoice Amount | \$46,555.00 |

071820.03 - 00317415
Tobey M. Daluz

August 24, 2021
Invoice No. 20210806228

Professional Services

| Attorney | Date | Description | Rate | Hours | Amount |
|---|----------|--|----------|-------------|-----------------|
| B160 - Fee/Employment Applications | | | | | |
| Daluz, T.M. | 07/01/21 | Oversee filing of revised monthly fee application. | 995.00 | 0.30 | 298.50 |
| Daluz, T.M. | 07/06/21 | Prepare exhibits for monthly fee application. | 995.00 | 1.00 | 995.00 |
| Daluz, T.M. | 07/12/21 | Prepare exhibits to fee application. | 995.00 | 1.00 | 995.00 |
| Daluz, T.M. | 07/19/21 | Attend to fee application. | 995.00 | 1.00 | 995.00 |
| Daluz, T.M. | 07/22/21 | Correspondence with P. Harner regarding monthly fee application. | 995.00 | 0.20 | 199.00 |
| Daluz, T.M. | 07/22/21 | Review fee examiner invoice. | 995.00 | 0.20 | 199.00 |
| Daluz, T.M. | 07/22/21 | Begin review of monthly fee application. | 995.00 | 0.10 | 99.50 |
| Daluz, T.M. | 07/23/21 | Finalize fee application for filing. | 995.00 | 1.00 | 995.00 |
| Daluz, T.M. | 07/28/21 | Oversee filing of monthly fee application. | 995.00 | 0.30 | 298.50 |
| Daluz, T.M. | 07/28/21 | Correspondence with C. McClamb regarding filing of fee application. | 995.00 | 0.20 | 199.00 |
| Total B160 | | | | 5.30 | 5,273.50 |
| B170 - Fee/Employment Objections | | | | | |
| Daluz, T.M. | 07/01/21 | Attend to issues regarding FTI. | 995.00 | 0.60 | 597.00 |
| Daluz, T.M. | 07/01/21 | Attend to issues regarding contingent fee firms. | 995.00 | 0.60 | 597.00 |
| Daluz, T.M. | 07/02/21 | Review notice of distribution on administrative claims. | 995.00 | 0.30 | 298.50 |
| Marriott, III, V.J. | 07/06/21 | Review ASK fee application | 1,085.00 | 0.30 | 325.50 |
| Daluz, T.M. | 07/06/21 | Correspondence with P. Harner, C. McClamb and V. Marriott regarding ASK fee application. | 995.00 | 0.30 | 298.50 |
| Daluz, T.M. | 07/06/21 | Attend to issues regarding Weil and Akin. | 995.00 | 0.50 | 497.50 |

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| Attorney | Date | Description | Rate | Hours | Amount |
|--------------------|----------|---|----------|-------|----------|
| McClamb,C.D. | 07/06/21 | Emails with V. Marriott and T. Daluz re: fee review | 545.00 | 0.20 | 109.00 |
| Marriott, III,V.J. | 07/07/21 | Review recent filings | 1,085.00 | 0.10 | 108.50 |
| Marriott, III,V.J. | 07/07/21 | Conf. w/ P. Harner re: strategy for making progress with fee adjustments | 1,085.00 | 0.40 | 434.00 |
| Daluz,T.M. | 07/07/21 | Review and revise exhibits to preliminary report of Deloitte Tax. | 995.00 | 1.50 | 1,492.50 |
| McClamb,C.D. | 07/07/21 | Emails with P. Harner and M. Vesper re: status of fee review | 545.00 | 0.40 | 218.00 |
| Vesper,M.A. | 07/07/21 | Correspondence with C. McClamb re: interim report status | 420.00 | 0.40 | 168.00 |
| Vesper,M.A. | 07/07/21 | E-mails with K. Neitzel and C. Pollard re: fee data uploads and update request | 420.00 | 0.20 | 84.00 |
| Vesper,M.A. | 07/07/21 | Draft preliminary report for Weil, Gotshal & Manges LLP's seventh interim fee application | 420.00 | 1.40 | 588.00 |
| Marriott, III,V.J. | 07/08/21 | Review recent filings | 1,085.00 | 0.20 | 217.00 |
| Neitzel,K.N. | 07/08/21 | Prepare and import fee data for attorney review | 310.00 | 2.40 | 744.00 |
| Pollard,C.P. | 07/09/21 | Review and flag Akin Gump, Prime Clerk and Weil Gotshal fees for possible fee issues; prepare views; notify M. Vesper | 340.00 | 1.50 | 510.00 |
| Marriott, III,V.J. | 07/09/21 | Review materials and issues relevant to Akin preliminary report (0.5); review correspondence from administrative claimant re: status of professional fees (0.2) | 1,085.00 | 0.70 | 759.50 |
| Daluz,T.M. | 07/09/21 | Review docket regarding case status. | 995.00 | 0.20 | 199.00 |
| Daluz,T.M. | 07/09/21 | Review monthly fee application entries of Weil. | 995.00 | 0.40 | 398.00 |
| Daluz,T.M. | 07/09/21 | Correspondence with V. Marriott, P. Harner and C. Jimenez regarding Akin supplemental spreadsheets. | 995.00 | 0.20 | 199.00 |
| Vesper,M.A. | 07/09/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 1.20 | 504.00 |

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| Attorney | Date | Description | Rate | Hours | Amount |
|--------------------|----------|---|----------|-------|----------|
| Vesper,M.A. | 07/09/21 | E-mails with C. Pollard, K. Neitzel, and C. McClamb re: fee data uploads | 420.00 | 0.10 | 42.00 |
| Marriott, III,V.J. | 07/12/21 | Review issues re: Akin preliminary report (0.3); review correspondence from general administrative creditor re: status of professional fees (0.2) | 1,085.00 | 0.50 | 542.50 |
| Daluz,T.M. | 07/12/21 | Correspondence with Fee Examiner and V. Marriott regarding correspondence from administrative creditor. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/12/21 | Correspondence with V. Marriott and C. Jiminez regarding Akin. | 995.00 | 0.20 | 199.00 |
| McClamb,C.D. | 07/12/21 | Emails with P. Harner, and T. Daluz re: status of fee review | 545.00 | 0.40 | 218.00 |
| Vesper,M.A. | 07/12/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 4.80 | 2,016.00 |
| Jimenez,C. | 07/12/21 | Analyze additional documents from Akin addressing Solomon Page Group expenses and the underlying basis for those expenses | 470.00 | 1.20 | 564.00 |
| McClamb,C.D. | 07/13/21 | Review letter from counsel to administrative claimants | 545.00 | 0.20 | 109.00 |
| Vesper,M.A. | 07/13/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 2.90 | 1,218.00 |
| Vesper,M.A. | 07/14/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 1.00 | 420.00 |
| Vesper,M.A. | 07/14/21 | E-mail C. Pollard and C. McClamb re: Weil, Gotshal & Manges LLP exhibits for report | 420.00 | 0.10 | 42.00 |
| Vesper,M.A. | 07/14/21 | E-mail C. McClamb re: interim report status for Weil, Gotshal & Manges LLP seventh interim fee application | 420.00 | 0.10 | 42.00 |
| Pollard,C.P. | 07/16/21 | Prepare Weil Gotschall Fee Application Exhibits for 11/1/2020 - 2/28/2021 | 340.00 | 1.10 | 374.00 |
| Marriott, III,V.J. | 07/16/21 | Review status of admin claimant's concerns re: legal fees (0.2); review issues re: Morritt Heck fees (0.2); review recent filings (0.2) | 1,085.00 | 0.60 | 651.00 |

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| Attorney | Date | Description | Rate | Hours | Amount |
|--------------|----------|---|--------|-------|----------|
| Daluz,T.M. | 07/16/21 | Review Morritt Hock preliminary report and exhibits in preparation of call. | 995.00 | 1.00 | 995.00 |
| McClamb,C.D. | 07/16/21 | Emails with P. Harner re: status of fee review | 545.00 | 0.20 | 109.00 |
| Vesper,M.A. | 07/16/21 | E-mails to C. McClamb, C. Pollard, and K. Neitzel re: February 2021 fee data | 420.00 | 0.30 | 126.00 |
| Vesper,M.A. | 07/16/21 | Review Weil, Gotshal & Manges LLP exhibits for seventh interim fee application report | 420.00 | 1.10 | 462.00 |
| Vesper,M.A. | 07/18/21 | Review Weil, Gotshal & Manges LLP exhibits for seventh interim fee application report | 420.00 | 1.00 | 420.00 |
| Daluz,T.M. | 07/19/21 | Correspondence with P. Harner and administrative creditor counsel regarding meeting. | 995.00 | 0.20 | 199.00 |
| McClamb,C.D. | 07/19/21 | Draft status review chart and fees | 545.00 | 6.50 | 3,542.50 |
| Daluz,T.M. | 07/20/21 | Review and revise status chart. | 995.00 | 0.20 | 199.00 |
| Daluz,T.M. | 07/20/21 | Review examiner order in preparation of call with counsel for administrative creditor. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/20/21 | Briefly review Akin monthly fee application. | 995.00 | 0.20 | 199.00 |
| McClamb,C.D. | 07/20/21 | Emals with M. Kleissler re: Weil fee data | 545.00 | 0.10 | 54.50 |
| McClamb,C.D. | 07/20/21 | Update status review chart | 545.00 | 2.00 | 1,090.00 |
| Vesper,M.A. | 07/20/21 | E-mail to C. McClamb re: February 2021 time entries for Weil Gotshal and status of report | 420.00 | 0.20 | 84.00 |
| Neitzel,K.N. | 07/20/21 | Investigate Weil fee entries and reply to M. Vesper inquiry about missing entries | 310.00 | 0.30 | 93.00 |
| Daluz,T.M. | 07/21/21 | Call with P. Harner regarding status and issues related to examiner review. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/21/21 | Prepare for and participate in call with counsel for administrative creditor. | 995.00 | 1.00 | 995.00 |
| Daluz,T.M. | 07/21/21 | Follow-up call with P. Harner. | 995.00 | 0.20 | 199.00 |

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| Attorney | Date | Description | Rate | Hours | Amount |
|--------------------|----------|---|----------|-------|----------|
| Daluz,T.M. | 07/23/21 | Review agenda of hearing. | 995.00 | 0.10 | 99.50 |
| Daluz,T.M. | 07/23/21 | Review responses of administrative creditors to notice of satisfaction. | 995.00 | 0.10 | 99.50 |
| Marriott, III,V.J. | 07/26/21 | Conference with P. Harner re: case status | 1,085.00 | 0.40 | 434.00 |
| Daluz,T.M. | 07/26/21 | Analyze Moritt Hock fee objections in preparation of call. | 995.00 | 1.00 | 995.00 |
| Daluz,T.M. | 07/26/21 | Review docket and recent pleadings in advance of hearing. | 995.00 | 0.50 | 497.50 |
| McClamb,C.D. | 07/26/21 | Arrange court appearances | 545.00 | 0.70 | 381.50 |
| McClamb,C.D. | 07/26/21 | Emails with K. Neitzel re: fee data | 545.00 | 0.10 | 54.50 |
| McClamb,C.D. | 07/26/21 | Emails with M. Kessler re: Weil fee data | 545.00 | 0.30 | 163.50 |
| Jimenez,C. | 07/26/21 | Analyze expenses for 7th Akin fee report | 470.00 | 2.70 | 1,269.00 |
| Marriott, III,V.J. | 07/27/21 | Review recent filings | 1,085.00 | 0.10 | 108.50 |
| Marriott, III,V.J. | 07/27/21 | Conference with T. Daluz and P. Harner re: outcome of status conference | 1,085.00 | 0.20 | 217.00 |
| Daluz,T.M. | 07/27/21 | Review quarterly status report. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/27/21 | Participate in plan confirmation status conference before the judge. | 995.00 | 1.40 | 1,393.00 |
| Daluz,T.M. | 07/27/21 | Follow-up call with P. Harner regarding hearing. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/27/21 | Status call with P. Harner and V. Marriott. | 995.00 | 0.50 | 497.50 |
| McClamb,C.D. | 07/27/21 | Emails with M. Kleissler and K. Neitzel re: Weil fee data | 545.00 | 0.30 | 163.50 |
| Jimenez,C. | 07/27/21 | Analyze fees for Akin's 7th fee application | 470.00 | 4.70 | 2,209.00 |
| Marriott, III,V.J. | 07/28/21 | Review recent filings | 1,085.00 | 0.20 | 217.00 |
| Daluz,T.M. | 07/28/21 | Briefly review MIII fee application. | 995.00 | 0.20 | 199.00 |
| Daluz,T.M. | 07/28/21 | Briefly review FTI monthly fee application. | 995.00 | 0.20 | 199.00 |

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| Attorney | Date | Description | Rate | Hours | Amount |
|-------------------|----------|---|--------|--------------|--------------------|
| McClamb,C.D. | 07/28/21 | Emails with K. Neitzel and C. Pollard re: fee data | 545.00 | 0.20 | 109.00 |
| Pollard,C.P. | 07/29/21 | Prepare Weil Gotschal and Akin Gump data (Fee Application = 7/29/2021) for review (analyze for communications, excess/too little time and duplicate work) | 340.00 | 1.00 | 340.00 |
| Daluz,T.M. | 07/29/21 | Pre-call with Fee Examiner regarding Morritt Hock fee report. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/29/21 | Prepare for and participate in call with Morritt Hock regarding response to preliminary report. | 995.00 | 0.50 | 497.50 |
| Daluz,T.M. | 07/29/21 | Follow-up call with Fee Examiner regarding next steps. | 995.00 | 0.20 | 199.00 |
| Vesper,M.A. | 07/29/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 1.80 | 756.00 |
| Neitzel,K.N. | 07/29/21 | Prepare and import fee data into Relativity workspace for attorney review | 310.00 | 1.50 | 465.00 |
| Jimenez,C. | 07/29/21 | Analyze Akin fees requested in 7th fee applications to generate 7th report | 470.00 | 3.40 | 1,598.00 |
| Daluz,T.M. | 07/30/21 | Review Prime Clerk monthly fee application. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/30/21 | Review docket. | 995.00 | 0.30 | 298.50 |
| Daluz,T.M. | 07/30/21 | Review recent pleadings. | 995.00 | 0.30 | 298.50 |
| Vesper,M.A. | 07/30/21 | E-mail C. Pollard and C. McClamb re: exhibits for Weil Gotshal report | 420.00 | 0.10 | 42.00 |
| Vesper,M.A. | 07/30/21 | Review Weil, Gotshal & Manges LLP seventh interim fee application time entries | 420.00 | 2.00 | 840.00 |
| Total B170 | | | | 68.80 | 41,281.50 |
| Total Fees | | | | 74.10 | \$46,555.00 |

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Tobey M. Daluz

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Invoice No. 20210806228

Summary of Professional Fees

| Attorney | Billed Hours | Billed Rate | Billed Amount |
|---------------------|--------------|-------------|--------------------|
| Marriott, III, V.J. | 3.70 | 1,085.00 | 4,014.50 |
| Daluz, T.M. | 20.30 | 995.00 | 20,198.50 |
| McClamb, C.D. | 11.60 | 545.00 | 6,322.00 |
| Vesper, M.A. | 18.70 | 420.00 | 7,854.00 |
| Jimenez, C. | 12.00 | 470.00 | 5,640.00 |
| Neitzel, K.N. | 4.20 | 310.00 | 1,302.00 |
| Pollard, C.P. | 3.60 | 340.00 | 1,224.00 |
| Total Fees | 74.10 | | \$46,555.00 |

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TAX IDENTIFICATION NO: 23-0382195

919 North Market Street, 11th Floor
Wilmington, DE 19801-3034
Tel 302.252.4465
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Paul E. Harner
1675 Broadway
New York, NY 10019

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Client: Sears Fee Examiner (071820.03)
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through July 31, 2021

REMITTANCE ADVICE

| | |
|-----------------------------|--------------------|
| Professional Fees | \$46,555.00 |
| Total Invoice Amount | \$46,555.00 |

For billing inquiries please send an email to CB@ballardspahr.com

Our Preferred Method for payment is ACH or Wire Transfer
<https://ww2.payerexpress.com/ebp/BallardSpahr/Login/Index>

For Payment by US mail:

Ballard Spahr LLP
P O Box 825470
Philadelphia, PA 19182 5470
Tel 302.252.4465

ACH and Wire Payment Instructions

Bank: PNC Bank, NA
1600 Market Street, Philadelphia, PA 19103
ABA No.: 031 0000 53
Account No.: 85-3131-7345
Account Name: Ballard Spahr LLP

Due and Payable Within 30 Days